

Maine Revised Statutes
Title 36: TAXATION
Chapter 371: MINING EXCISE TAX

§2865. MINE SITE AND VALUATION DETERMINATIONS

1. Mine site. The State Tax Assessor shall determine the area of a mine site, taking into account all relevant information, including, but not limited to, plans or permits approved under the site location of development law, Title 38, chapter 3, subchapter 1, Article 6. The assessor shall give notice to the mining company and to the municipality in which the mine site is located of the determination . The assessor's determination is reviewable under section 151.

[2007, c. 627, §76 (AMD) .]

2. Valuation. If a mine site is located in a municipality, the assessor shall determine the valuation of mining property and the percentage of that valuation represented by land and buildings that are not exempt from property taxes. That valuation of land and buildings must be applied in determining the property taxes. The municipality in which the mine site is located may appeal that determination to the State Board of Property Tax Review as provided in chapter 101, subchapter 2-A.

[2007, c. 627, §76 (AMD) .]

SECTION HISTORY

1981, c. 711, §10 (NEW). 1985, c. 764, §21 (AMD). 2007, c. 627, §76 (AMD) .

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